THE SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1951

Gussie P. Chapman, Petitioner, Vs. Commissioner of Internal Revenue, Respondent.	**No. 573**

PETITION FOR REHEARING

IN THE SUPREME COURT OF THE UNITED STATES

October Term, 1951

Gussie P. Chapman, Petitioner
vs.
Commissioner of Internal Revenue, Respondent.

No. 573

PETITION FOR REHEARING

NOTE: This Petition for Rehearing is based on the following telegram: "Dated: Washington, D. C., March 24, 1952, Gussie P. Chapman, Box 287, Helena, Montana. Petition for certiorari Chapman against Commissioner denied today. S/Chas. Elmore Cropley Clerk."

Comes now the Petitioner, Gussie P. Chapman, in good faith and without thought of delay, requests that the above case, No. 573, be granted or allowed a rehearing for reasons as follows:

Statement of Established Facts in This Case:

I

Petitioner elected to use the Tax table, page 4, 1040form, together with Sec. 400 of Int. Rev. Code, for the determination of her 1946 income taxes and income taxes for all subsequent years until such time as her adjusted gross income is over and above $5,000, or as long as adjusted gross income is less than $5,000.

II

Throughout the hearings in this case, the Petitioner **has not been allowed the use of the Tax table, page 4, 1040form,** for the determination of her income taxes.

III

Throughout the hearings in this case, the Petitioner has been denied the right to use the benefits of Sec. 400 of I. R. C. Aforesaid law when used in conjunction with the Tax table, page 4, 1040form, this law, Sec. 400 I. R. C., gives the Tax-payer his/her right to the personal exemption as allowed by law, $500 in 1946 and $600 since 1948. In denying the Tax-payer the use of this law, Sec. 400 of I. R. C., he/she is cheated of the personal exemption.

IV

Throughout the hearings in this case, the Respondent has, ignorantly or otherwise, persisted in computing the Petitioner's taxes according to Sec. 11 and Sec. 12 of Int. Rev. Code, and, thereby, the Petitioner is cheated of her right to use the Tax table, page 4, 1040form, in conjunction with Sec. 400 of I. R. C., for the determination of her income taxes. Sec. 400 of I. R. C. is **in lieu of** Sec. 11 and Sec. 12. By thus depriving the Petitioner of her right to use the Tax table, page 4, 1040form, in conjunction with Sec. 400 of I. R. C., this deprivation is cheating her of her personal exemption, $500 in 1946 and $600 since 1948.

V

Petitioner requests: that this honorable Court gives careful consideration to Exhibits A-B-C, page 12 in "Petition For Review" as submitted, by the Petitioner, to this Court January 31, 1951, and docketed February 7, 1952. These computations were referred to at the hearing before the United States Court of Appeals, for the Ninth Circuit, San Francisco, California, October 10, 1951. For reasons, best known to the Respondent and others, these exhibits of computations of the Petitioner's income taxes, have been omitted from all Transcripts of Record. This mission is a gross injustice to the Petitioner and said omissions render the Transcripts of Record as erroneous, faulty and incom-

plete documents or records. The computations in Exhibits A-B-C, page 12, in "Petition For Review"—these computations prove that the Tax table, page 4, 1040form, does not allow the tax-payer his/her personal exemption, as allowed by law to every tax-payer of the land, **UNLESS** the computation is made according to Sec. 400 of Int. Rev. Code, and in conjunction with the Tax table, page 4, 1040form.

VI

Petitioner requests: that the erroneous, faulty and incomplete Transcript of Record shall not be the sole source upon which this case is decided but that the decision shall be made upon proven facts, facts as proven by the Petitioner in her computation of her income taxes, for 1946 and all successive years, computed according to Sec. 400 of Int. Rev. Code and used in conjunction with the tax table, page 4, 1040form. The Tax table itself **does not** allow the tax-payer his/her personal exemption but must be used in conjunction with Sec. 400 of I. R. C. if the tax-payer is to receive the benefit of his/her personal exemption—$500 in 1946, and $600 since 1948.

CONCLUSION

Since the Petitioner elected to use the Tax table, page 4, 1040form, for the determination of her taxes since 1946 and until such time that her adjusted gross income is over and above $5,000; and

Since the Tax table, page 4, 1040form, has been the prime factor for consideration in this case; and

Since the Petitioner has proven beyond a doubt, by actual computation, that the **Tax table of itself does not allow the personal exemption,** as allowed by law, and unless the Tax table, page 4, 1040form, is used in conjunction with Sec. 400 of Int. Rev. Code, the tax-payer is cheated of his/her personal exemption; and Since the Respondent has

failed to prove that the Tax table, page 4, 1040form, does allow the much discussed **personal exemption;** and
Since the Respondent has failed to prove any point apropos to this case; and has only evaded and confused the issue by repeatedly computing the Petitioner's taxes according to Sec. 11 and Sec. 12—which was not the issue at all; however, that is all, i. e., computation of Petitioner's taxes according to Sec. 11 and Sec. 12, that the erroneous and faulty Transcript of Record reveals or records.

NOW THEREFORE: In view of the proven facts in this case, and as set forth herein, all former decisions in this case should be reversed and a fair and just decision rendered according to the merits of this case, and when that is done the decision will be in favor of the Petitioner.
If not contrary to the rules and regulations of this Court, the Petitioner requests: (a) an oral hearing of this case, and (b) that this honorable Court will, in its final decision, set forth and specify each fact or error for or against the Petitioner or Respondent and specify same in its findings and upon which the decision is based.

Respectfully Submitted,
GUSSIE P. CHAPMAN
Gussie P. Chapman,
Petitioner.

AFFIDAVIT

State of Montana
Lewis & Clark County } SS.

Gussie P. Chapman, of lawful age, and having been sworn, according to law, on oath says: she is the Petitioner in the foregoing petition, that she compiled the foregoing petition, knows its contents and says all allegations therein are correct and true to the best of her knowledge and belief.

GUSSIE P. CHAPMAN,
Affiant

Subscribed and sworn to before me this 26th day of March, 1952.

(SEAL)

H. L. GUSTINE,
Notary Public.

Notary Public for the State of Montana
Residing at Helena, Montana
My commission expires February 3rd, 1955.